ODP-81-7247

2 ? DEC 1981

MEMORANDUM FOR: Chief, Audit Staff

VIA: Deputy Director for Administration
Inspector General

FROM: Bruce T. Johnson
Director of Data Processing

SUBJECT: Report of Audit Appraisal: Financial Resources System

REFERENCE: Memo for D/OF and D/ODP, same subject, dated 29 September 1981

1. This memorandum responds to Recommendation #3 of the reference. My staff reviewed the documentation in question and concurs with the Audit Staff's appraisal. The Financial Resources System (FRS) programs and system documentation range from excellent to incomplete. We estimate that documenting the FRS according to current standards as a special activity would involve a considerable effort.

2. However, FRS is a continually evolving system. Currently we are examining new requirements which will necessitate major changes to FRS during the next two years. As we make these changes we will update the corresponding documentation according to our standards, as recommended.

3. If you or your staff have any questions regarding this matter, please contact Mr.

25X1

/s/ Bruce T. Johnson

Bruce T. Johnson

cc: Director of Finance

ROUTING AND RECORD SHEET

SUBJECT: (Optional)

Report of Audit Appraisal: Financial Resources System

FROM: Bruce T. Johnson Director of Data Pocessing 0105 HQS				NO. ODP-81-7247 25X1
				DATE 23 DEC 1981

TO: (Officer designation, room number, and building)	DATE RECEIVED	FORWARDED	OFFICER'S INITIALS	COMMENTS (Number each comment to show from whom to whom. Draw a line across column after each comment.)
1. Deputy Director For Administration 7D-18 HQS				1 to 5 concur:
2.				
3. Inspector General 1201 Key				Harry E. Fitzwater, DDA
4.				
5. Chief, Audit Staff 1201 Key				
6.				
7.				
8.				
9.				
10.				
11.				
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15.				

12/18

29 September 1981

OOP # 81-1639

MEMORANDUM FOR: Director of Finance
                 Director of Data Processing

VIA: Inspector General

25X1

FROM: Chief, Audit Staff

SUBJECT: Report of Audit Appraisal: Financial
                 Resources System

1.   Attached is the subject report for your information.

2.   This report summarizes the background, scope and
results of an audit appraisal of the Financial Resources
System. Please advise me of action taken on those recom-
mendations contained in the report which apply to your
office.

3.   We wish to express our appreciation for the coopera-
tion and assistance provided by members of your offices during
the audit.

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Attachment:
   As stated

Distribution:
   Orig. - Addressees
       1 - DDA
       1 - O/Compt/BMG

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REPORT OF AUDIT APPRAISAL
Financial Resources System

31 August 1981

SUMMARY

1. The Financial Resources System (FRS) generally pro-
vides Agency managers with reliable and timely information.
Attention to opportunities to remove deficiencies and imple-
ment worthwhile enhancements has kept the FRS current in
changing technological and budgetary environments. However,
all of the necessary documentation has not been similiarly
kept current. This report therefore contains comments and
recommendations concerning the need to update the user's
manual and certain system documentation.

SCOPE

2. The audit was conducted to determine the effective-
ness of controls and procedures associated with the operation
and maintenance of the FRS to ensure the timely production of
reliable information. The data preparation, error correction,
and month-end processing procedures were observed and evaluated.
Users of the FRS were· interviewed to determine their satisfac-
tion with the system. User and system documentation were re-
viewed for completeness and accuracy. FRS computer programs
were not reviewed.

BACKGROUND

3. The FRS is a sophisticated computer application
designed to provide Agency managers with timely and reliable
information to support their budgetary and fiscal respon-
sibilities. The Office of Finance (OF) coordinates and con-
trols all aspects of the system's operation. The Office of
Data Processing (ODP) programmed the FRS during the early
1970's and, as requested by the OF, provides continuing tech-
nical support to the operation and maintenance of the system.

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DETAILED COMMENTS

User Documentation

4. The FRS user's manual is out of date. It has not been updated since June 1976, even though there have been many changes affecting FRS since then. The OF has issued memoranda to users concerning changes to the FRS; however, they do not include all changes and are not easily incorporated into the user's manual. As a result the OF/Data Base Administrator has to counsel budget and fiscal officers who have problems or questions concerning the changed uses and capabilities of the FRS.

5. Although the OF is aware of the need to update the user's manual and has been working on it intermittently, an intensified effort is needed.

Recommendation #1 (For OF): Update and reissue the FRS user's manual.

Recommendation #2 (For OF): Establish procedures to keep the FRS user's manual current.

System Documentation

6. A review of the ODP's technical documentation of the FRS disclosed that production manuals are complete and current, but that portions of the application and program manuals are incomplete or out of date. Items requiring revision include flow charts, data descriptions and data cross-references. The programmers who maintain the FRS rely on the application and program manuals to assess the feasibility and impact of proposed changes and to identify and resolve problems as they occur. Incomplete or out-of-date documentation complicates the programming effort required to maintain the FRS.

Recommendation #3 (For ODP): Review the application and program manuals of the FRS and update as required.

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